

## Session 118 - (2009-2010)

**S\*0405 (Rat #0299, Act #0279 of 2010) General Bill, By Cleary**

**Similar (H 3993)**

**Summary:** Property tax exemptions

AN ACT TO AMEND SECTION 12-37-220, AS AMENDED, CODE OF LAWS OF SOUTH CAROLINA, 1976, RELATING TO PROPERTY TAX EXEMPTIONS, SO AS TO CLARIFY THAT A WATERCRAFT AND ITS MOTOR MAY NOT RECEIVE A FORTY-TWO AND 75/100 PERCENT EXEMPTION IF THE BOAT OR WATERCRAFT IS CLASSIFIED FOR PROPERTY TAX PURPOSES AS A PRIMARY OR SECONDARY RESIDENCE; TO AMEND SECTION 12-37-714, AS AMENDED, RELATING TO BOATS WITH A SITUS IN THIS STATE FOR PURPOSES OF PROPERTY TAX, SO AS TO ALLOW A COUNTY, BY ORDINANCE TO REVISE WITHIN SPECIFIED LIMITS SITUS REQUIREMENTS BASED ON PRESENCE; TO AMEND SECTION 12-37-224, AS AMENDED, RELATING TO WATERCRAFT, CAMPER TRAILERS, AND RECREATIONAL VEHICLES ELIGIBLE TO BE A PRIMARY OR SECONDARY RESIDENCE FOR PURPOSES OF PROPERTY TAX, SO AS TO PROVIDE THAT A BOAT OR WATERCRAFT THAT CONTAINS A COOKING AREA WITH AN ONBOARD POWER SOURCE, A TOILET WITH EXTERIOR EVACUATION, AND A SLEEPING QUARTER, IS CONSIDERED A PRIMARY OR SECONDARY RESIDENCE FOR PURPOSES OF PROPERTY TAX, TO PROVIDE THOSE ELIGIBLE TO APPLY FOR THIS CLASSIFICATION AND THE NUMBER OF SUCH APPLICATIONS ALLOWED; AND TO AMEND SECTION 50-23-295, AS AMENDED, RELATING TO RESTRICTIONS ON THE TRANSFER OF A CERTIFICATE OF TITLE TO A WATERCRAFT OR OUTBOARD MOTOR SUBJECT TO DELINQUENT PROPERTY TAXES AND ENFORCEMENT OF THESE RESTRICTIONS, SO AS TO MAKE IT UNLAWFUL KNOWINGLY TO SELL A WATERCRAFT SUBJECT TO DELINQUENT PROPERTY TAXES, PROVIDE A PENALTY FOR VIOLATIONS, AND PROVIDE A CIVIL REMEDY WITH TREBLE DAMAGES TO A WATERCRAFT BUYER AGAINST A SELLER WHO FALSELY SIGNED THE REQUIRED CERTIFICATE THAT PROPERTY TAXES ON THE WATERCRAFT ARE CURRENT. - ratified title

<b>02/11/09</b>	<b>Senate</b>	<b>Introduced and read first time SJ-18</b>
<b>02/11/09</b>	<b>Senate</b>	<b>Referred to Committee on Finance SJ-18</b>
<b>02/12/09</b>	<b>Senate</b>	<b>Referred to Subcommittee: Hayes (ch), Land, Courson, Matthews, Grooms</b>
<b>05/06/09</b>	<b>Senate</b>	<b>Committee report: Favorable with amendment Finance SJ-9</b>
<b>05/12/09</b>	<b>Senate</b>	<b>Committee Amendment Adopted</b>
<b>05/12/09</b>	<b>Senate</b>	<b>Read second time</b>
<b>05/13/09</b>	<b>Senate</b>	<b>Read third time and sent to House SJ-19</b>
<b>05/14/09</b>	<b>House</b>	<b>Introduced and read first time HJ-15</b>
<b>05/14/09</b>	<b>House</b>	<b>Referred to Committee on Ways and Means HJ-15</b>
<b>04/29/10</b>	<b>House</b>	<b>Recalled from Committee on Ways and Means HJ-57</b>
<b>05/12/10</b>	<b>House</b>	<b>Debate adjourned until Thursday, May 13, 2010 HJ-101</b>
<b>05/13/10</b>	<b>House</b>	<b>Debate adjourned until Tuesday, May 18, 2010 HJ-13</b>
<b>05/18/10</b>	<b>House</b>	<b>Amended HJ-33</b>
<b>05/18/10</b>	<b>House</b>	<b>Read second time HJ-33</b>
<b>05/18/10</b>	<b>House</b>	<b>Roll call Yeas-103 Nays-0 HJ-42</b>
<b>05/19/10</b>	<b>House</b>	<b>Read third time and returned to Senate with amendments HJ-8</b>
<b>05/26/10</b>	<b>Senate</b>	<b>House amendment amended SJ-111</b>
<b>05/26/10</b>	<b>Senate</b>	<b>Returned to House with amendments SJ-111</b>
<b>05/27/10</b>		<b>Scrivener's error corrected</b>
<b>06/01/10</b>	<b>House</b>	<b>Concurred in Senate amendment and enrolled HJ-93</b>
<b>06/01/10</b>	<b>House</b>	<b>Roll call Yeas-94 Nays-0 HJ-93</b>
<b>06/07/10</b>		<b>Ratified R 299</b>
<b>06/11/10</b>		<b>Vetoed by Governor</b>
<b>06/16/10</b>	<b>Senate</b>	<b>Veto overridden by originating body Yeas-39 Nays-1 SJ-27</b>
<b>06/16/10</b>	<b>House</b>	<b>Veto overridden Yeas-103 Nays-2 HJ-409</b>
<b>07/13/10</b>		<b>Effective date 06/16/10</b>
<b>07/14/10</b>		<b>Act No. 279</b>